UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

CHAMBERS OF SUE L. ROBINSON CHIEF JUDGE



LOCKBOX 31 844 KING STREET U.S. COURTHOUSE WILMINGTON, DELAWARE 19801 302 573-6310

September 8, 2006

Phillip Allen Dye Rebecca Jane Dye 403 Union Church Road Townsend, DE 19734-9117

Re: Dye v. Trustee and I.R.S., Civ. No. 05-684-KAJ

Dear Mr. and Mrs. Dye:

The court is in receipt of your August 7, 2006 correspondence requesting assistance in the above captioned case. Since your case is on appeal to the United States Court of Appeals for the Third Circuit, however, all inquiries and concerns should be directed there, instead of this court.

Sincerely,

Sue L. Robinson

cc: Clerk of Court